

CERTIFICATE OF SERVICE

I hereby certify that on this 9th day of November, 2007, I caused a copy of the foregoing MEMORANDUM OF LAW BY DEFENDANT MERCK & CO., INC. IN OPPOSITION TO PLAINTIFFS' MOTION TO REMAND FOR LACK OF FEDERAL SUBJECT MATTER JURISDICTION and DECLARATION OF VILIA B. HAYES to be served via first-class mail, postage prepaid, on the following:

Randall M. Fox
Special Assistant Attorney General
Office of the Attorney General of the State of New York
Medicaid Fraud Control Unit
120 Broadway – 13th Floor
New York, New York 10271-0007

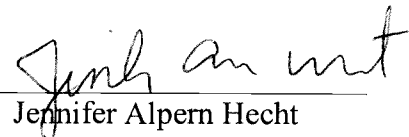
John R. Low-Beer
Assistant Corporation Counsel
Office of the Corporation Counsel of the City of New York
100 Church Street
New York, New York 10007

The above address has appeared on the prior papers in this action as the office address of the attorneys for Plaintiffs.

Deponent is over the age of 18 years and not a party to this action.

I further certify under penalty of perjury that under the laws of the United States of America the foregoing is true and correct.

Executed on November 9, 2007


Jennifer Alpern Hecht